	आयुक्त कार्यालय, सीमा शुल्क (निवारक), जामनगर OFFICE OF THE COMMISSIONER OF CUSTOMS (PREV.), JAMNAGAR
	मारडा हाउस, बेडी बंदर रोड, पंचवटी, जामनगर - 361008 Sarda House, Bedi Bundar Road, Opp. Panchvati, Jamnagar - 361008.
फा. सं. : VIII/48-82/Cus-T/2017	दिनांक: 10.07.2017

PUBLIC NOTICE - 27/2017/CCP/JMR

Subject: Drawback of Integrated Tax and Compensation Cess paid on imported goods upon re-export under Section 74 of the Customs Act, 1962

Attention of all Importers, Customs Brokers, Members of the Trade and others is invited towards Board's Circular No. 21/2017-Customs dated 30.06.2017

As you may be aware, Section 74 of the Customs Act, 1962 provides for drawback of duties paid at time of importation when the imported goods are re-exported. Hitherto this drawback inter alia comprised refund of basic customs duty and additional duties under Section 3 of the Customs Tariff Act (CTA), 1975. In this regard, Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 refer.

2. Under the GST regime, goods upon import shall be subject to integrated tax and compensation cess in terms of Sections 3(7) and 3(9) respectively of the CTA, 1975. Further, in terms of Section 3(12) of the CTA, 1975, the provisions of the Customs Act, 1962 and rules and regulations made thereunder relating inter alia to drawback shall apply to integrated tax and compensation cess also. Accordingly, drawback under Section 74 would include refund of integrated tax and compensation cess along with basic customs duty, etc.

3. In this regard, the definition of "drawback" under Rule 2 (a) of the Re-export Rules, 1995 has been suitably amended to include refund of duty or tax or cess as referred in the CTA, 1975. Notification No. 57/2017-Customs (N.T.) dated 29.6.2017 may be referred in this regard.

4. While applying for drawback under Section 74 of the Customs Act, 1962, a certificate duly signed by the Central/State/UT GST officer, having jurisdiction over the exporter may be provided, that no credit of integrated tax /compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed. All other extant instructions in respect of drawback claims under Section 74 remain unchanged.

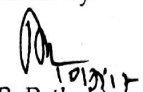
5. Difficulties faced, if any, may be brought to the notice of this office or the Board.

Sd/-

(M.K. SRIVASTAVA)

COMMISSIONER OF CUSTOMS (PREV.)

Attested by


(B.R. Pathak)
Superintendent (Tech.)

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